

## **USER'S GUIDE**

This document is the approved budget for FY 2003- 2004 for the period beginning October 1, 2003 and ending September 30, 2004. The intent of this document is to provide the public with concise and readable information about St. Lucie County. It contains general information and analysis of revenues and expenditures as well as a budget history and proposed budget amounts for FY 2003-2004.

### **SECTION A – SUMMARIES/ANALYSIS**

This section contains key information from subsequent sections in which the Office of Management and Budget (OMB) extracted and then presented in an easily understandable format. This section is recommended by staff as an excellent starting point for review of the budget. Summaries of the total county budget, of each constitutional officer, and of the court and legal system are available to provide ease in understanding the budget. Section A also contains charts, graphs and spreadsheets showing the history of property values, tax millage rates and the resulting revenues.

### **SECTION B – BUDGET BY FUND**

Section B begins with a listing of the numerous funds that make up the county budget. It categorizes them by fund type and briefly describes the sources of revenue and the types of expenditures of each fund. This list is followed by a three-year history of each fund showing the budget versus actual amounts. It also shows the amount budgeted in the new fiscal year and the percent change from the previous years budget. Most of this section is comprised of charts and graphs that reveal the amount of budgeted revenue and its sources and the amount of budgeted expenditures, by source, of selected funds.

### **SECTION C – DEPARTMENTAL SUMMARIES**

Section C contains budgetary information as it applies to each department. A table of contents specifically designed for this section provides a quick page reference to any department within the county. An organizational chart of each department, the four-year budget summary of each division, the division mission/functions/goals and the key indicators used to measure how well the division is accomplishing the stated mission.

## **SECTION D – CAPITAL BUDGET**

The heart of this section is the St. Lucie County Board of County Commissioners Five-Year Capital Improvement Plan. This plan is designed to address the foreseeable capital improvement needs of St. Lucie County. Capital improvements include infrastructure facilities such as roads, bridges, beach restoration/preservation, drainage, port and airport facilities, parks, libraries, and general governmental facilities.

This section also provides information on the planning and approval process, which led to the development of the Five-Year Capital Improvement Plan. The Five-Year Capital Plans are separated by department and identify the source of funding, a line-by-line listing of projects and the estimated costs. When provided by the division a project summary follows the Five-Year Capital Improvement Plan that goes into greater detail concerning the project.

## **SECTION E – DEBT SERVICE**

Although only a few pages, Section E contains important information regarding outstanding debt issued by the county or, in the case of Community Development District Bonds and Industrial Revenue Bonds, in which the county has a vested interest. Some of the debt, such as the Environmental Land Bond, was issued as a result of a voter-approved referendum. Others were issued after the Board of County Commissioners approved the funding of improvements through debt financing. Still the Board on behalf of county utilities or a third party issued other debts. The Office of Management and Budget carefully monitors the amount of debt the county issues in order to preserve its creditworthiness.

## **SECTION F - APPENDICES**

Section F, the Appendices Section includes a listing of grants that were awarded to the county and a glossary for definition of terms.

For any additional information, contact our office:

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